App F IX 4

Previous References 1946 W. (Rel)

File No 67-46

Serial Nos 41, 42

Later Referenc s

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Rev

Part B for

SUBJECT

Waiving the levy of cess on 20000 bags of sugar imported by the Food Supplies department to be supplied to Food depots as a bonded dept.

D 1647/46 Dr 215 W

President Mysore

Attn Rel el.

Camp Madras for

Director of Food Supplies

Sanction the recommendation of the Dir of Food Supplies.

Serial No

Letter no LD 8263 / Accts
dt 17.6.46 from the D.S. in
the matter of waiving the
Octroi on the 20000 bags of
sugar held in reserve by
the Rationing Officer, Mysore
City

1) Facts of the case are
explained in the Director's letter
dt 8.6. Para may be perused to
be consulted

2) The question of payment
of octroi would appear to
have arisen because the
D.S.S. in his letter to the
President of the Mysore
City Municipality had stated
that the Govt were stocking
the sugar on behalf of the
Sugar Company. The
Sugar company have now
been pressing Govt to
pay for the sugar held
in stock & the company's
request is complied
with it becomes Govt
property. The Govt of
India may be consulted
if the change in ownership
of the sugar from company
to Govt.

NOTE—Contn Sheet

File No 7813 of 194 L S G BRANCH

General and Revenue Secretariat

Serial No

would alter the position with regard to liability for payment of octroi under the bye-laws of the Municipality

Dev Secy) 24/4/46

) to for a I can make out from the correspondence, which charges in the property of Gowrav Company relate to the land as soon as entered the city and unprincipals towards a sugar mill and to be used after the new regulations altering the import duty on sugar is to the ground

4) For favour of remarks,

Re Lec

S/C

Ce 7/5 or

Dev 3/5/46

DRC 23 APR 1946

28/4/46 3/5

Mr Lundall Secy

5) Bye law no 7, read with Bye law no 24 of the Mysore city Municipal Rules and Bye laws makes it clear that no refund or exemption from the payment of octroi on sugar entering the city Municipal limits, could be allowed This view is also confirmed by the note dated 12-3-46, furnished by the Municipal Advocate Mysore

6) But the Director of Food Supplies has recommended that the Government-

Depot stocking the Sugar, may be treated as a bonded depot as the payment of octroi duty to more than one Municipality would result in enhancement of prices already fixed under the Defence of India Rules

7) According to G.O. No. L 10155-219/M 113-42-20, dated 15-4-1943 all articles purchased by the Government Departments, for bonafide Government purposes are exempted from payment of Octroi duty

8 Octroi is levied on articles which are imported into the municipal limits for use or Consumption therein. On articles octroi duty at the rate of one per cent ad valorem is levied on payment

9 Kind reference is invited to Appendix 'C' of the Rules & Bylaws of the payment duty according to the

w goods bonafide property of such at the time of export recompensed by an invoice certified by the departmental head concerned that the goods therein mentioned belongs to such a one are exempt from payment of the other

ii) If, except to the above rule, the Director of food supplies issues a certificate in respect of the sugar imported into the Improvement Trust stocked in the first depot, then no octroi need be paid But that would mean that the local mill would lose the income from the levy of octroi duty to the extent it would have received by its levy of the sugar - dealers or merchants had imported it- Hence the Director of food supplies may arrange, in consultation with the mill authorities to pay duty for the quantity actually released out of the depot for sale within the mill limit

otherwise the bylaw no 24 of the bylaws will have to be amended suitably so as to allow refund on those ~~imports~~ quantity ~~refunded~~ of sugar exported outside the mill limit from the first storage depot in respect to the rules, while levying octroi

for the entire [illegible] brought
into the 17l' limits. This would
be a cumbersome procedure
for orders of the President of the
Improvement Trust and may not be
consulted as it would be the easier course to
adopt in the circumstances of the case
received 18/5/46

13) Yes Please consult him
Hons
letter 19/5/46

14) Sd/- [illegible]
[illegible]
19/5/46

15) submit with a draft letter

16) Issue
Hons
20/5/46

To
16/5
17

20 MAY 1946

To- The President City Municipal Council
Tryplicane
L/2905-d 21-5-46
calls for objection
from the President City Municipal Council
Tryplicane
01 361/45-46 dated 6-6-46
states that Appendix 'B' of the Rules
and Bye Laws of the Tryplicane City Municipality

are revised and amended and accordingly the import of Sugar in question is liable for the payment of octroi immediately it is introduced into Municipal limits

17) The President, Mysore city Municipal Council has stated that there is no provision in the Schedule of Exemptions, to exempt Sugar imported into the city Municipal limits, from payment of octroi

18) The Bye laws in question relating to Exemptions as existing previously and as modified in G.O No L(1) 361-2/M106-45-36, dated 5-4-46 are noted below:—

As existing previously.

Goods, bonafide property of Govt at the time of import and accompanied by an invoice certified by the Departmental Head Concerned that the property therein mentioned belongs to Govt

As modified

Goods belonging to Govt and used solely for public purposes and not used or intended to be used for purpose of profit, and accompanied

by a certificate by the Departmental Head
Concerned that the property therein mentioned belongs to
Govt or goods belonging to palace "

(9) The alternative now open to Govt is to amend the
modified Schedule relating to Exemptions so as
to Exempt levy of octroi on Sugar imported by
the Food Supplies Dept to Mysore city

20) The Bye Law in question is rather Standing
in the way of administrative Convenience of
Govt in Supplying a Rationed article to Mysore city

21) The opinion of the Law Secretary
perhaps be Marked as to how the
difficulty might be overcome
The Mysore Mkt is entitled
to the receipt of octroi only in
respect of the quantity of sugar used or Consumed
within the Mkt limits & it should not
suffer any loss to that extent
It is really unfair to demand
octroi for the entire quantity of sugar
brought into the Mkt limits for being
distributed in the city & the surrounding

3444 Law

Jalukas in the Distt such
a step would be ~~because~~ that the Act
is going beyond the purview of the
statutory provisions relating to the levy
of octroi (vide sec 64 (b) (iv) of the
act of this Act) In this view, bylaw no 2.
~~which~~ is appears to be repugnant to the
provisions of the statute and it has to be cancelled

22) The Law section may be consulted in this
matter. ~ reference 13 supra

Law 22/6/66

Revised for Dr Bhatt

23) As per my minute

Law section may be consulted

for 24/6

contd -

21) Under s 64 (b) IV of the City Municipal
Act 1933, an octroi on goods or animals or both
is levied when brought within the octroi
limits for consumption or use therein. Bye-law
no 7 which permits for export or which not
used in the city do mean an exception can be
made to levy octroi. Legislature act as (under page 65
of the Bye-Law) Bye-Law no 24 relating to
refunds means an exception or can be made
(page 72)

9041 34th/two

Octroi on sugar imported into Bgm City

Even the exemption referred to (as amended does not make an exception in case of sugar. See the circumstances of the exemption vide (2) (vide page 236) in appendix 'C'. Has to be amended or the articles in question should be brought under exemption in general notification

25) Under the existing bye-laws Nos 24 and 24 and the schedule C, there is no exemption in respect of sugar, whether it is brought into the municipal limits for consumption or for export. But the bye-laws are repugnant to the provisions of Sec 64 (a) (4) of the Municipalities Act which empowers a municipal council may levy octroi on animals or goods, or both brought within the octroi limits for consumption or therein. Therefore the levy of octroi on goods which are not brought for consumption or use within the octroi limits such as sugar is illegal.

GOVT OF MYSORE 6575 20 JUL 1946

1/7/47 MB Law Secy

2041
L

A draft letter in accordance with the Opinion of the Law Dept is put up.

3/7 2) Draft reply to the President, Mysore Mtl, in accordance with the Law opinion is put up for appl

Revised 17/7 hrs

29) May be appd

Minister for Ed & PH 13/7

30) 16/7/46

17/7

To

The President, City Mtl of Mysore

L 1103 d 23-7-46

17/7 hrs

States that the levy of octroi on sugar which is not levied for consumption arise, but for export is illegal and calls for modified byelaws

Cy to, Director of Food Supplies

L 10046 - d 23-7-46

Mysore

7602

From the President- City Mpl Council Mysore
M.S.-C 147 dated 10-3-47

States that no objections have been received for the amendment of octroi Byelaws so as to exempt Sugar from levy of octroi duty and that the amendment would be sent up to Govt shortly

31) The receipt of further report will be awaited

32/3 Jay 33) Maybe awaited
Refer paras 2 of P.30 supra
received from 24/3/47

10 2 29/3 of 1/4/47

From the President- City Mpl Council - Mysore
M.S.- 147-ST dt 24-4-47

Sanction of Govt a copy of the resolution of the Municipal Council re amendment of octroi Bye laws so as to exempt Sugar supplied by Food Supply Dept from octroi duty

Submit with a draft of Ordinance for Amendment of certain Byelaws of the Mysore City Municipality so as to exempt Sugar imported by the Food Supplies Department from certain duty.

30/4

Draft for ordinance
the required formalities have been
observed in this case

respectfully submitted
for approval.

Minister for
Edn. & P. H.

3/5

20/5/47

Mysore City Municipal
Director of Food Supplies
Comptroller
16468 of 28-5-47
Sanction

Secretariat
Food Supplies & Prices
Dated 3-5-47
No. 7814

B

S. O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

G O No L 10155 219—Ml 113 42 90 dated 15th April 1943

Exemption from Payment of Octroi Duty

Directs the —— on all articles purchased by Government Departments for *bona fide* Government purposes

---

READ—

Letter No F 4 M20—42 43 dated 10th August 1942 from the Registrar University of Mysore requesting in the circumstances stated that the kerosene oil purchased from Messrs Burmah Shell Oil Company Bangalore by the College of Engineering may be exempted from payment of octroi duty

2 Letter No A4 1362—41 42 dated 8th October 1942 from the Municipal Commissioner Bangalore City furnishing his views on the subject

3 Letter No 217—C L A D dated 4th November 1942 from the Comptroller to Government on the subject

4 Letter No F4 534—42 43 dated 14th November 1942 from the Registrar University of Mysore furnishing further information in the matter

ORDER No L 10155 219—ML 113 42 90, DATED BANGALORE, THE 15TH APRIL 1943

The Registrar, University of Mysore, has reported that the Bangalore City Municipal Council have been collecting from the month of June 1942, octroi duty on kerosene oil of 200 gallons obtained once in ten days by the Principal, College of Engineering Bangalore, from Messrs the Burmah Shell Oil Company, Bangalore, for the production of the kerosene oil gas required for the use of the Government Departments, *viz*, the Central College, the Intermediate College, the Government Soap Factory the Public Health Department, the Agricultural Department and the Silver Jubilee Technological Institute He has requested that, as the gas is mainly used by the Government Departments, sanction may be accorded for exempting the oil in question from payment of octroi duty

2 The Municipal Commissioner who was consulted in the matter has stated that, in this case, octroi is required on the following grounds, *viz*, (1) that the purchase was not made directly from outside as contemplated in para 91, clause 4, Municipal Accounts Manual, Part II, (2) that the purchase was made from a firm which has imported and stocked the oil within the City limits and (3) that Octroi Bye laws exempting the levy of the duty on articles apply only to those which, at the time of import into the City limits, are *bona fide* property of the Government

3 Government consider that none of the above grounds holds good in this case The question of importing a dutiable article from outside the Municipal limits does not arise as the oil is purchased from wholesale dealers having their business within the City limits There is no legal justification for levying octroi duty on purchases made by Government Departments for *bona fide* Government use, since immediately after purchase the article becomes the property of the Government and is exempted from duty Government accordingly direct that octroi should not be levied on purchases made by Departments of Government The Municipal Commissioner, Bangalore City, is requested to refund the amount of duty so far recovered

No. L. 10155-219—Mr. 113-42-90, DATED 15TH APRIL 1948.

4. The Registrar, University of Mysore, is requested to instruct the Principal, College of Engineering, Bangalore, to issue a certificate, at the time of getting the supply of oil, to the effect that it is intended for *bona fide* Government purposes as required by the bye-laws in force in the Bangalore City Municipality The heads of other departments are also requested to follow the above instructions strictly

C. NARAYANASWAMI NAIDU,
Secretary to Government,
Law Department

To—The Registrar University of Mysore.
The Municipal Commissioner Bangalore City through the President Bangalore City Municipal Council
The Comptroller to Government.
The Director of Industries and Commerce in Mysore.
The General Superintendent, Cauvery Power Scheme.
The Heads of other Departments.

Ex L.—S. C. S.

WP 4268—G I B—500—7-4-48

C 33 45 90

GOVERNMENT OF MYSORE

Telegram / phone

No S D 2243 | Accts
Encls 1

OFFICE OF
Office of the Director of Food Supplies in Mysore, Bangalore,

18 APR 1946

Date 11th April 1946

MEMO

18 APP 1946

6171/SS

To

The Secretary to Government,
Development Department (Food, Supplies) Bangalore

Sir,

I have the honour to state that about 20,000 bags of sugar were moved to Mysore City by the Mysore Sugar Company Limited to be held in reserve. This stock is held in reserve by the Rationing Officer, Mysore City and is intended for use in Mysore City and mofussil places of the District. The Mysore Sugar Company have also agreed to receive payment for this reserve stock as and when stocks are released for sale.

The President, Mysore City Municipal Council now wants that octroi should be paid on all these reserve stock of sugar. Since the sugar bags are more or less stocked by the Rationing Officer on behalf of the Company to relieve congestion in the Sugar Company's godown at Mandya which are stated to be over-full of sugar bags and as releases from this reserve are made both to the City and mofussil places, the President, Mysore City Municipal Council was requested in this office No. D1-2276/45-46 dated 12-3-46 (copy enclosed) to waive octroi on sugar which is not consumed in the City and to treat the Government Depot which stocks the sugar as a bonded depot and collect octroi as soon as stocks are released for use in the City.

In reply, the President Mysore City Municipality in his letter No. F C R 1621/45-46 dated 3/4-4-46 (copy enclosed) states that it is not possible to waive octroi on imported sugar under the existing byelaws of that Municipality and hence the question of treating the Government depot as a bonded depot does not arise and requests payment of octroi on all the 20,000 bags of reserve sugar.

As releases from the reserve stock are made both to the City and mofussil places and octroi has to be paid to mofussil Municipalities also on sugar sent there, we will have to pay octroi to more than one Municipality on the same consignment of sugar. This enhances the price of sugar already fixed under the Defence of India Rules.

Therefore I request you kindly to address the President, Mysore City Municipal Council to treat the Government Depot as a bonded depot and to collect octroi ~~only~~ on such stocks as are released for use in the City only by amending their byelaws suitably and to waive octroi on stocks not meant for use in the City. I may add that these stocks are in the custody of the Chief Rationing Officer who is also the President of the Mysore City Municipality.

I have the honour to be,
Sir,
Your most obedient servant,

DIRECTOR OF FOOD SUPPLIES 16/4/46

BIS/ 13/4

Letter No D1-2276/45-46 dated 12-3-46 from the Director of Food Supplies, Bangalore, to the President, Municipal Council, Mysore

---

Octroi on 20,000 bags of sugar

With reference to your letter No P C 2215 dated 27-2-46 to the Rationing Officer, Mysore on the above subject, I have the -- honour to state that the movement of the above sugar to Mysore -- City has been done with a view to relieve the congestion in the - Sugar Factory's godowns at Mandya which are over full with sugar bags. This department is therefore more or less stocking sugar - on behalf of the Company. Payment for this sugar is more over being done only on releasing the same for consumption in the City or in the taluks of Mysore District. It would not therefore be equitable for the Municipality to levy octroi duty on this sugar unless it is for consumption in the City. I request you therefore to reconsider your decision and waive the octroi duty on sugar which is not -- consumed in the City but only stored there for eventual consumption outside the City. The Government Depot stocking this sugar may be treated as a bonded depot and tax recovered as soon as stocks are - released for use in the City, as otherwise, we may have to pay -- octroi duty to more than one Municipality resulting in enhancement - of prices already fixed under the Defence of India Rules.

The favour of immediate reply in the matter is requested.

Letter No F C R 1621/45-46 dated 3/4-4-46 from the President, City Municipal Council, Mysore, to the Director of Food Supplies, - Bangalore

---

Your letter No D1-2276/45-46 dated 12-3-46 regarding octroi on 20,000 bags of sugar

---

With reference to the above, I have the honour to state that it is not possible to waive octroi on sugar imported under the existing Octroi Bye-laws. A copy of the note furnished by the Municipal -- Advocate in the matter is herewith enclosed for your information.

As octroi has to be paid on all imports of sugar, the question of treating the Government Depot as Bonded Depot does not arise and payment of octroi may hardly be arranged for as already intimated in the last para of my letter No P C 2215/45-46 dated 27-2-46.

Note furnished by the Municipal Advocate

I have carefully read and considered the point raised and the exemption claimed by the Rationing Officer and the Director of Food Supplies in Mysore, Bangalore, and the note of the Octroi Superintendent. The bye-laws as stand at present does not admit of any - exemption or refund being given on sugar. The articles become liable to pay octroi, immediately they are brought into or introduced into the Municipal limits. Bye-law No 7 which deals with the issue of - free export passes on articles which are not used in the City and - removed to outside places, clearly lays down that 'that no free -- export pass will be granted in the case of sugar, jaggery and oil - seeds.' Bye law No 24 on page 72 in the proviso clearly lays down 'provided that no refund shall be granted' (2) on sugar. In view of the clear provisions laid down in the Bye laws, the answer to the query is in the negative and does not admit of any exemption being granted.

"Copies"

For Additional Director of Food Supplies

D14

Immediate

To L 12905 & 21 5 46

The President City Municipal Council
Mysore

Subj: Levy of octroi on 20,000 bags of Sugar, imported by the Food Supplies Dept to Mysore City, treating the Govt depot as bonded depot

Sir,

On inviting reference to your letter No 7-C R 1621/45-46, dated 4-4-46 addressed to the Director of Food Supplies, Mysore on the above subject I am directed to invite reference to Appendix 'C' of the Rules and Bylaws of the Mysore City Municipality according to which no octroi would be leviable on Sugar imported into the Mysore City for being stocked in the Government Depot, [it may be treated as such a certificate contemplated therein, to the effect that the article belongs to Govt, is issued by the Director of Food Supplies at the time of import

(on articles belonging to Govt, if they are accompanied by a certificate issued by the Director of Food Supplies at the time of import to the effect that they belong to Govt and not

The Director of Food Supplies will however be requested

to arrange, in consultation with the Municipal Authorities, to pay duty on the Quantity actually released out of the depot for sale within the Municipal limits, as that quantity of sugar would be used or consumed within the old limits.

I am to enquire whether the above arrangement would be suitable, in the circumstances of the case

I have &c
sgd
2 Mch
Jas Revelley

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc , not intended for permanent record

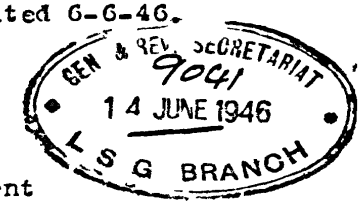
N B —should routine notes be written on small slips the notes must be copied or slips pasted on this form

WD 0873—GPB—25 000—20 11 45

No 01-361/45-46

Encl one

Office of the President
City Municipal Council
Mysore Dated 6-6-46.



To

The Secretary ,
To Government, Revenue Department
Bangalore

Sir,

Subject - Waiving the levy of Octroi on 20,000 bags of Sugar, imported by the Food supplies Department to Mysore city

---

With reference to your letter No L 12905 dated 21-5-46 regarding the above subject, I have the honour to state that Appendix " C " of the rules and Bye-Laws of the Mysore City Municipality are revised and amended, an extract of which is herewith enclosed

There is no provision in the schedule of exemptions 1 and 2 of the existing appendix ' C ' to exempt the article in question. The article in question is liable for the payment of Octroi immediately it is imported under the existing Octroi Bye-Law No 7 and Schedule of Exemptions item No 2

Under the above circumstances I am to state that Octroi has to be paid on all imports of sugar into the City

I have the honourto be
s i r,
your most obedient servant

for President

Extract of item Nos 1 and 2

x x x x x x x x x x x x

1) "Goods belonging to Government and used solely for public purposes and not used or intended to be used for purpose of profit, and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Govt"

2) " On all dutiable goods, except in the case of Sugar, Jaggery and Oil seeds, which are declared not to be intended for use or consumption with in the Municipal limits "

"Copy"

President

5 copies

To L 1003 of 23 & 66

The President, City Municipal Council

Mysore

Subj - Waiving the levy of Octroi on 20,000/ bags of Sugar imported by the Food Supplies Department into Mysore City

Sir,

With reference to your letter No 01 361/45-46, dated 6-6-1946, stating that under the existing Byelaws No 7 and 24 of the Mysore City Municipal Council, and item No 2 of the Schedule to of Exemptions of the Mys. City Municipal Rules and Byelaws, Octroi has to be levied on all imports of Sugar into the Mysore City, I am directed to observe that these Byelaws are repugnant to the provisions of Section 64 (1)(iii) of the Mysore City Municipalities Act, 1933, which clearly lays down

that a Municipal Council may levy octroi on animals or goods or both brought within the octroi limits, only for consumption or use therein"

The proposal to levy octroi on the entire quantity of Sugar brought into the Municipal limits, which is not intended for use or consumption, is clearly beyond the purview of the said Statutory provision

In this view, the levy of octroi on goods (i e Sugar in question) which are not brought for consumption or use within the octroi limits, except only but for re-export is illegal. per contra, octroi can be recovered only on the quantity of Sugar which is used or consumed within the city Municipal limits and action may be taken accordingly

I am further to request you to take

action to modify the above Bye Laws, Suitably, So as to be in conformity with the provisions of the Statute

I have the

13/7

Revenue Secy to Govt-

Memo No L(1004-6 dated 23 7 66

Copy of the above is forwarded with Compliments to the Director of Food Supplies in Mysore, for information

~~Copy to~~ Copy to the Committee

Copy to Development Branch (Food Supplies)

13-0

for Revenue Secy to Govt-

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L 1003 *Dated Bangalore* 23 7 46

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore,
Revenue Department.

To

The President,
City Municipal Council,
Mysore

Sir,

Subject:- Waiving the levy of Octroi on 20,000 bags of sugar imported by the Food Supplies Department into Mysore city.

With reference to your letter No C 1 361/45-46 dated 6th June 1946 stating that under the existing Bye-laws No 7 and 24 of the Mysore City Municipal Council, and item No.9 of the Schedule "C" of exemptions of the Mysore City Municipal Rules and Bye-laws, octroi has to be paid on all imports of sugar into the Mysore city, I am directed to observe that these Bye-laws are repugnant to the provisions of section 64 (b)(iv) of the Mysore City Municipalities Act, 1933, which clearly lays down that a Municipal Council may levy "octroi on animals or goods or both brought within the octroi limits, only for consumption or use therein". The proposal to levy octroi on the entire quantity of sugar brought into the Municip limits, which is not intended for use or consumption, is clearly beyond the ou view of the said statutory provision

In this view, the levy of octroi on goods (i.e sugar in question) which are not brought for consumption or use into the limits of the Mysore City Municipality but for re-export, is illegal. Per contra, octroi can be recovered only on the quant of sugar which is used or consumed within the City Municipal Lim and action may be taken accordingly.

I am further to request you to take action to modify the ab

Bye-laws

Bye-laws suitably, so as to be in conformity with the provisions of the statute.

I have the honour to be,
Sir,
Your most obedient servant,

sd P.R. Pallaradhya.

Secretary to Government,
Revenue Department.

tvr/-.

Memo No L 1004-6 Dated, Bangalore, the 23rd July 1946

Copy of the above is forwarded, with compliments, to the -

1 Director of Wood Supplies in Mysore,
2 Controller to Government of Mysore, for information.

Copy to Deputy Dir.

Spare Draft

By Order,

for Secretary to Government,
Revenue Department

No M.S. C1167-56 4167
Encl

Office of the President
City Municipal Council Mysore

Date 10th March 1947

7602

From

R RAMACHANDRA RAO BHOMBORE, Esq, B A
President, City Municipal Council,
MYSORE

To

H.N PALLEGAR, ESQ ,M A ,LL.B ,
Secretary to Government,
Revenue Department,
Bangalore

Dated 1947

Sir,

Subject - Amendment of Octroi Byelaw so as to exempt sugar imported by Food Supply Department from octroi duty

---

With reference to your letter No.L.11671 dated 25-2-1947 on the above subject, I have the honour to state that objections to the amendment were called for by duly notifying the same in the Mysore Gazette and the local papers As no objections have been received, the same is being placed before the Council for final approval during the current month and a further communication will be made to you for obtaining Government approval to the amendment.

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT.

Mu 67-46-41

No MS 147-56 aug 1 46-7
Encl

Office of the President
City Municipal Council Mysore

Date 24th April 194 7

From T NARASIMHA IYENGAR ESQ B A B L
~~R.xRAMACHANDRAxRAOxBHOMBORE,Esq.xxx~~
President I/C President, City Municipal Council,
MYSORE

8954

To H N PALLEGAR ESQ M A LL B ,
Secretary to Government,
Revenue department,
Bangalore.

Sir,

Subject -Amendment of Octroi Byelaws so as to exempt Sugar imported by Food supply Department, from Octroi duty

In continuation of this office letter No M5 C 147-56/46-7 dated the 12th March 1947 on the above subject, I have the honour to enclose a copy of the resolution of the Municipal council passed at their meeting held on 7-4-1947 to amend the Octroi Byelaws as appended below and to request you kindly to obtain sanction of Government to the proposed amendment

The Government are importing a large quantity of sugar to Mysore to be transported to various other places in the district and this amendment is found necessary as otherwise Octroi will have to be recovered on all sugar imported into the city irrespective of the fact whether it is for consumption in the city or for transport outside the city

I have the honour to be,
Sir,
Your most obedient servant,

T Narasimha Iyengar

PRESIDENT I/C

AMENDMENT

Octroi Byelaws approved in G O No L 10361-2/m1 106-45-36 dated 5-4-46

Amendment proposed-"Add under exemptions as serial No 31 the following-

"The consignment of sugar imported by Government for transport to outside places"

T Narasimha Iyengar

PRESIDENT I/C

RC

[redacted] of the Adjourned General Meeting of the Municipal [redacted] held on Monday the 7th April 1947 at 4-30 p m ,in the Municipal Offices.

---

912 Officenote dated 26-3-47 regarding the proposed amendment to Octroi Byelaws so as to exempt levy of octroi duty on sugar imported by Government for transport to outside places, as no objections have so far been received in response to the notification issued as per Council resolution No 211/31-8-46 in Gazette dated 26-9-46 and local papers.

APPROVED

sd/-R Ramachandra Rao Bhombore
PRESIDENT

"Copy"
T Narasimha Iyengar
President
24/4/47

RC

~~G R S App F VI—G 2]~~ A60

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 28/5/194

Signed by

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section ML

File No 67-46

Serial No 42

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter No SD 8243/Acc 4 dated 17-4-1946 from the Director of Food Supplies in Mysore stating that the Mysore City Municipal Co has insisted on the payment of octroi duty on 20,000 bags of sugar held in reserve by the Rationing ~~Order thereon—No~~ Officer, Mysore city and recommending that the government debit in question may be treated as a bonded debit, the octroi duty being levied only on such stocks as are used in the city, by amending the Municipal

Byelaws Suitably

2) Correspondence enclosing with letter No M-S 5 Ag 7-36 dated 24-4-47, stating that the Govt are importing a large quantity of sugar into Mysore to be forwarded to various other places in the Distt, and forwarding for sanction a copy of the resolution passed by the Municipal Council at its meeting held on 7-4-47 to amend the existing octroi Byelaws of the Municipality so as noted in the margin, so as to exempt sugar imported by the Govt. from the levy of octroi duty and adding that necessary formalities in this behalf have been observed

from the Pres. City Municipal Council, Mysore

Amendment—

Octroi Byelaws approved Govt Order No L(0361-2/ML 106-43-36 dated 5-4-46

~~Amendment proposed~~

Add under Exemptions as at No 31- the following -

"The consignment of sugar imported by Government for transport to outside places

~~List of Enclosures~~

Order No 16468-70 dated ML 67-46-42 dated 28-5-47

Sanctioned

for Revenue Secy

The President - Mysore City Municipal Council

" Director of Food Supplies

" Accountant to Govt

" Comr of Food Supplies

Copied by

Examined by

WD 087—GPB—40 000—14 11 40